FOR OHF USE

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0033159

Facility Name: Clinton Manor Living Center

Address: 111 East Illinois (Number) New Baden (City) 62265 (Zip Code)

County: Clinton

Telephone Number: 618-588-4924 **Fax #** ( )

IDPA ID Number: 371224393001

Date of Initial License for Current Owners:

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: James G. Hull **Telephone Number:** 217-228-1950

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) James G. Hull, Vice President
(Firm Name & Address) WDM Computer Services, Inc, 1900 Harrison, Quincy, IL 62301
(Telephone) 217-228-1950 Fax # 217-222-6053

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	31	Intermediate (ICF)	31	11,315	3
4	50	Intermediate/DD	50	18,250	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	81	TOTALS	81	29,565	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	8,473	2,071		10,544	10
11	ICF/DD	16,471			16,471	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	24,944	2,071		27,015	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.37%

D. How many bed-hold days during this year were paid by Public Aid?
650 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Day Care

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 01/01/88

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	137,384	17,358	8,428	163,170		163,170	(50)	163,120			1
2	Food Purchase		109,370		109,370		109,370	(2,085)	107,285			2
3	Housekeeping	82,831	10,006	1,225	94,062		94,062		94,062			3
4	Laundry	39,657	10,367	937	50,961		50,961		50,961			4
5	Heat and Other Utilities			56,688	56,688		56,688		56,688			5
6	Maintenance	47,149	7,347	41,348	95,844		95,844	(1,011)	94,833			6
7	Other (specify):*											7
8	**TOTAL General Services**	307,021	154,448	108,626	570,095		570,095	(3,146)	566,949			8
	B. Health Care and Programs											
9	Medical Director			4,800	4,800		4,800		4,800			9
10	Nursing and Medical Records	1,216,170	52,820	75,071	1,344,061		1,344,061	(28,273)	1,315,788			10
10a	Therapy			25,350	25,350		25,350		25,350			10a
11	Activities	30,575	14,052		44,627		44,627		44,627			11
12	Social Services	105,328	59	1,805	107,192		107,192	(23,510)	83,682			12
13	Nurse Aide Training											13
14	Program Transportation	11,878	12,766		24,644		24,644		24,644			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,363,951	79,697	107,026	1,550,674		1,550,674	(51,783)	1,498,891			16
	C. General Administration											
17	Administrative	53,434		24,000	77,434		77,434	(26,638)	50,796			17
18	Directors Fees											18
19	Professional Services			97,049	97,049		97,049	1,103	98,152			19
20	Dues, Fees, Subscriptions & Promotions			42,681	42,681		42,681	(20,481)	22,200			20
21	Clerical & General Office Expenses	82,914	8,249	18,047	109,210		109,210	(3,127)	106,083			21
22	Employee Benefits & Payroll Taxes			258,003	258,003		258,003	3,122	261,125			22
23	Inservice Training & Education			1,899	1,899	(19)	1,880		1,880			23
24	Travel and Seminar			3,784	3,784		3,784	223	4,007			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			41,749	41,749		41,749	(692)	41,057			26
27	Other (specify):*											27
28	**TOTAL General Administration**	136,348	8,249	487,212	631,809	(19)	631,790	(46,490)	585,300			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,807,320	242,394	702,864	2,752,578	(19)	2,752,559	(101,419)	2,651,140			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Clinton Manor Living Center #0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

		Cost Per General Ledger				Reclass-	Reclassified	Adjust-	Adjusted	FOR OHF USE ONLY		
	Capital Expense	Salary/Wage	Supplies	Other	Total	ification	Total	ments	Total			
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			81,500	81,500		81,500	(1,537)	79,963			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			110,003	110,003		110,003	(2,617)	107,386			32
33	Real Estate Taxes			20,273	20,273		20,273		20,273			33
34	Rent-Facility & Grounds							(12,000)	(12,000)			34
35	Rent-Equipment & Vehicles			3,002	3,002		3,002		3,002			35
36	Other (specify):*			2,968	2,968	19	2,987	(1,698)	1,289			36
37	**TOTAL Ownership**			217,746	217,746	19	217,765	(17,852)	199,913			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		12,416		12,416		12,416	(2,292)	10,124			41
42	Provider Participation Fee			44,347	44,347		44,347		44,347			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		12,416	44,347	56,763		56,763	(2,292)	54,471			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,807,320	254,810	964,957	3,027,087		3,027,087	(121,563)	2,905,524			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$ (800)	10	$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,085)	2		4
5	Telephone, TV & Radio in Resident Rooms	(449)	21		5
6	Rented Facility Space	(12,000)	34		6
7	Sale of Supplies to Non-Patients	(2,292)	41		7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(11)	30		9
10	Interest and Other Investment Income	(2,617)	32		10
11	Discounts, Allowances, Rebates & Refunds	(50)	1		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(380)	36		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(20,791)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(692)	26		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attatched	(75,716)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (117,883)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(3,680)	Variuos	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (3,680)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (121,563)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Clinton Manor Living Center

ID# 0033159

Report Period Beginning: 01/01/01

Ending: 12/31/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Non-Care Related Depreciation	$ (1,526)	30	1
2	Bank Fees	(1,125)	36	2
3	Amortization of Loan Costs	(193)	36	3
4	CSS Labor: Admin. Progr.	(23,510)	12	4
5	CSS Labor: Admin Assist.	(20,878)	21	5
6	CSS Labor: Nursing	(27,473)	10	6
7	CSS Labor: Maintenance	(1,011)	6	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(75,716)		49

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Clinton Manor Living Center # 0033159 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(50)	0	0	0	0	0	0	0	0	0	0	(50)	1
2	Food Purchase	(2,085)	0	0	0	0	0	0	0	0	0	0	(2,085)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(1,011)	0	0	0	0	0	0	0	0	0	0	(1,011)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(3,146)	0	0	0	0	0	0	0	0	0	0	(3,146)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(28,273)	0	0	0	0	0	0	0	0	0	0	(28,273)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(23,510)	0	0	0	0	0	0	0	0	0	0	(23,510)	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(51,783)	0	0	0	0	0	0	0	0	0	0	(51,783)	16
	C. General Administration													
17	Administrative	0	0	(17,305)	(9,333)	0	0	0	0	0	0	0	(26,638)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	835	268	0	0	0	0	0	0	0	1,103	19
20	Fees, Subscriptions & Promotions	(20,791)	0	310	0	0	0	0	0	0	0	0	(20,481)	20
21	Clerical & General Office Expenses	(21,327)	0	3,068	15,132	0	0	0	0	0	0	0	(3,127)	21
22	Employee Benefits & Payroll Taxes	0	0	684	2,438	0	0	0	0	0	0	0	3,122	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	223	0	0	0	0	0	0	0	0	223	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(692)	0	0	0	0	0	0	0	0	0	0	(692)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(42,810)	0	(12,185)	8,505	0	0	0	0	0	0	0	(46,490)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(97,739)	0	(12,185)	8,505	0	0	0	0	0	0	0	(101,419)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Clinton Manor Living Center # 0033159 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(1,537)	0	0	0	0	0	0	0	0	0	0	(1,537)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,617)	0	0	0	0	0	0	0	0	0	0	(2,617)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(12,000)	0	0	0	0	0	0	0	0	0	0	(12,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(1,698)	0	0	0	0	0	0	0	0	0	0	(1,698)	36
37	**TOTAL Ownership**	(17,852)	0	0	0	0	0	0	0	0	0	0	(17,852)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(2,292)	0	0	0	0	0	0	0	0	0	0	(2,292)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	(2,292)	0	0	0	0	0	0	0	0	0	0	(2,292)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(117,883)	0	(12,185)	8,505	0	0	0	0	0	0	0	(121,563)	45

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
MICHAEL BRAVE	25			BRAVE MGNT	NEW BADEN	MANAGEMENT
ANN REIS	25	CARLYLE HEALTHCARE CENTER	CARLYLE	DAR MANAGEMENT	QUINCY	MANAGEMENT
		ST. VINCENT'S HOME	QUINCY	WDM COMPUTER S.	QUINCY	ACCOUNTING
BLAIN RICHARD	25	ST. ANN'S HEALTHCARE	CHESTER	RDR MANAGEMENT	ALBERS	
MICHEAL & GAIL GREER	25	ST. ANN'S HEALTHCARE	CHESTER	GREER MANAGEME	TRENTON	
		O'FALLON HEALTHCARE	O'FALLON			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		MANAGEMENT	$ 24,000	BRAVE MANAGEMENT	0.00%	$ 24,000	$	1
2	V		MANAGEMENT	24,000	DAR MANAGEMENT	0.00%		(24,000)	2
3	V		ACCOUNTING	10,891	WDM COMPUTER SERVICES	0.00%		(10,891)	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 58,891			$ 24,000	$ * (34,891)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	MANAGEMENT	$ 24,000	GREER MANAGEMENT	0.00%	$ 6,695	$ (17,305)	15
16	V	21	CLERICAL		GREER MANAGEMENT	0.00%	2,145	2,145	16
17	V	21	OFFICE EXP		GREER MANAGEMENT	0.00%	923	923	17
18	V	22	MEALS		GREER MANAGEMENT	0.00%	71	71	18
19	V	22	PAYROLL TAXES		GREER MANAGEMENT	0.00%	613	613	19
20	V	24	SEMINAR		GREER MANAGEMENT	0.00%	223	223	20
21	V	20	DUES/SUBSCRIPTIONS		GREER MANAGEMENT	0.00%	310	310	21
22	V	19	CONSULTANT FEES		GREER MANAGEMENT	0.00%	835	835	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 24,000			$ 11,815	$ * (12,185)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	MANAGEMENT	$ 24,000	RDR MANAGEMENT	0.00%	$ 14,667	$ (9,333)	15
16	V	21	CLERICAL		RDR MANAGEMENT	0.00%	14,667	14,667	16
17	V	19	LEGAL/ACCOUNTING		RDR MANAGEMENT	0.00%	268	268	17
18	V	21	OFFICE EXP.		RDR MANAGEMENT	0.00%	465	465	18
19	V	22	PAYROLL TAXES		RDR MANAGEMENT	0.00%	2,438	2,438	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 24,000			$ 32,505	$ * 8,505	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	MICHAEL GREER	VICE PRES.	ONWER	25.00	0	14	33.00		$		1
2	BLIAN RICHARD	PRESIDENT	OWNER	25.00	0	10	25.00				2
3	ANN REIS	n/a	OWNER	25.00	0	0	0.00				3
4	DAVE REIS	TREASURER	BOARD MEMBEI	0.00	0	10	25.00				4
5	MICHAEL BRAVE	ADMINISTRATOR	ADMINISTRATO	25.00	0	40	100.00				5
6	See Attatched List (Pg 28)										6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: RDR MANAGEMENT
Street Address: 5617 ALBERS ROAD
City / State / Zip Code: ALBERS, IL 62215
Phone Number: (618) -248-5642
Fax Number: (618) 248-5905

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	MANAGEMENT FEES	72,000	2	$ 44,000	$ 44,000	24,000	$ 14,667	1
2	21	CLERICAL	MANAGEMENT FEES	72,000	2	44,000	44,000	24,000	14,667	2
3	19	ACCOUNTING	MANAGEMENT FEES	72,000	2	688		24,000	229	3
4	19	LEGAL	MANAGEMENT FEES	72,000	2	117		24,000	39	4
5	21	OFFICE EXP.	MANAGEMENT FEES	72,000	2	984		24,000	328	5
6	21	TELEPHONE	MANAGEMENT FEES	72,000	2	411		24,000	137	6
7	22	PAYROLL TAXES	MANAGEMENT FEES	72,000	2	7,314		24,000	2,438	7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 97,514	$ 88,000		$ 32,505	25

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: GREER MANAGEMENT
Street Address: 581 COUNTRYSIDE LANE
City / State / Zip Code: TRENTON, IL 62293
Phone Number: (618) 224-7715
Fax Number: (618) 224-7716

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	MANAGEMENT FEES	167,811	3	$ 46,812	$ 46,812	24,000	$ 6,695	1
2	21	CLERICAL WAGES	MANAGEMENT FEES	167,811	3	15,000	15,000	24,000	2,145	2
3	22	PAYROLL TAXES	MANAGEMENT FEES	167,811	3	4,286		24,000	613	3
4	22	MEALS	MANAGEMENT FEES	167,811	3	493		24,000	71	4
5	21	POSTAGE	MANAGEMENT FEES	167,811	3	136		24,000	19	5
6	24	SEMINARS	MANAGEMENT FEES	167,811	3	842		24,000	120	6
7	21	TELEPHONE	MANAGEMENT FEES	167,811	3	2,481		24,000	355	7
8	20	FEES	MANAGEMENT FEES	167,811	3	650		24,000	93	8
9	19	CONSULTANT	MANAGEMENT FEES	167,811	3	5,835		24,000	835	9
10	24	EDUCATION EXP.	MANAGEMENT FEES	167,811	3	717		24,000	103	10
11	20	DUES/SUBSCRIPTIONS	MANAGEMENT FEES	167,811	3	1,514		24,000	217	11
12	21	SUPPLIES	MANAGEMENT FEES	167,811	3	3,842		24,000	549	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 82,608	$ 61,812		$ 11,815	25

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	First National Bank		X	Mortgage Loan	$12,930.02	090701	$ 1,325,000	$ 1,313,437	10/15/06	floating	$ 14,296	1
2	Union Planters		X	Mortgage Loan	$12,782.00	05/20/92	1,300,000		09/07/01	7.2500	35,462	2
3	First County Bank		X	Auto Loan	$788.00	06/26/99	33,250	13,455	06/26/03	6.5000	1,170	3
4	Union Planters *		X	Refinance/2nd Mortgage	$5,958.00	05/10/97	605,760		09/07/01	Variuos	27,974	4
5	First County Bank		X	Auto Loan	$444.00	05/10/97	18,100		05/10/01	7.9500	61	5
	Working Capital											
6	Owners	X		Cash Flow		04/13/97	48,000	400,000	04/13/02	8.0000	29,467	6
7	First National Bank		X	Cash Flow	$4,158.13	02/20/01	40,000	3,900	01/20/02	floating	1,339	7
8	First National Bank		X	Cash Flow	$50,234.00	10/03/01	50,000		10/3/02	floating	234	8
9	TOTAL Facility Related				$87,294.15		$ 3,420,110	$ 1,730,792			$ 110,003	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 3,420,110	$ 1,730,792			$ 110,003	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2000 report.	$	18,941	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	19,607	2
3. Under or (over) accrual (line 2 minus line 1).	$	666	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$	19,607	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	20,273	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	14,976	8
	1997	18,888	9
	1998	18,861	10
	1999	18,861	11
	2000	18,941	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, [illegible]

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Clinton Manor Living Center COUNTY Clinton

FACILITY IDPH LICENSE NUMBER 0033159

CONTACT PERSON REGARDING THIS REPORT Michael Brave

TELEPHONE 618-588-4924 FAX #: ( )

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200(

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	11-10-18-175-023	Office Building	$ 1,682.10	$ 1,682.10
2.	11-10-18-178-002	Nursing Home	$ 17,925.02	$ 17,925.02
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 19,607.12	$ 19,607.12

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill whic is normally paid during 2001.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 21,794 B. General Construction Type: Exterior BRICK Frame WOOD,STEEL,CONC Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME	26,669	1987	$ 66,000	1
2					2
3	TOTALS	26,669		$ 66,000	3

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	69		1987	1969	$ 594,000	$ 19,800	30	$ 19,800	$	$ 277,205	4
5	12		1991	1991	511,306	17,096	30	17,044	(52)	173,652	5
6											6
7											7
8											8
	Improvement Type**										
9	SPRINKLER			1990	3,140	158	20	157	(1)	1,760	9
10	LAND IMPROVEMENT			1992	5,410	550	10	541	(9)	5,166	10
11	BUILDING IMPROVEMENT			1992	37,505	2,147	20,10	2,131	(16)	19,775	11
12	BUILDING IMPROVEMENT			1992	26,098	1,312	20	1,305	(7)	11,776	12
13	CON			1992	3,000		30	100	100	1,000	13
14	BUILDING IMPROVEMENT			1994	12,580	973	20,10	963	(10)	7,626	14
15	PLUMBING			1995	12,200	613	20	610	(3)	4,076	15
16	LANDSCAPING			1997	1,675	168	10	168		768	16
17	BOILER			1997	8,858	1,119	8	1,107	(12)	5,135	17
18	REMODEL OF DINING ROOM			1997	35,389	1,769	20	1,769		7,226	18
19	HEETING/COOLING SYSTEM			1999	13,826	1,384	10	1,383	(1)	2,985	19
20	FIRE ALARM UPGRADE			2001	2,610	22	10	22		22	20
21	FRONT ADDITION			2001	115,835	483	20	483		483	21
22	DINING ROOM REMODEL			2001	84,135	351	20	351		351	22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,467,567	$ 47,945		$ 47,934	$ (11)	$ 519,006	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 174,271	$ 26,526	$ 26,526	$	9	$ 101,459	71
72	Current Year Purchases	19,169	538	538		10	538	72
73	Fully Depreciated Assets	212,616	786	786		9	212,608	73
74								74
75	TOTALS	$ 406,056	$ 27,850	$ 27,850	$		$ 314,605	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	88 Van w/Lift	1992	$ 14,514	$	$	$	3	$ 14,514	76
77	Facility	96 Van	1995	27,299				3	27,299	77
78	Facility	95 Buick Roadmaster	1997	20,895	4,179	4,179		5	19,154	78
79	Facility	Station Wagon	1993	8,401				3	8,401	79
80	TOTALS			$ 71,109	$ 4,179	$ 4,179	$		$ 69,368	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$	2,010,732	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	79,974	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	79,963	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	(11)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	902,979	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Office Bubilding	$ 45,776	$ 1,526	$ 6,994	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 45,776	$ 1,526	$ 6,994	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [X] YES [ ] NO

16. Rental Amount for movable equipment: $ 3,002 Description: Computer Lease
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care	10-3	visits		73	2,508		73	2,508	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)	10-3	hrs		209	10,450		209	10,450	10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$	282	$ 12,958	$	282	$ 12,958	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 153,536	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	536,504		3
4	Supply Inventory (priced at FIFO)	16,943		4
5	Short-Term Investments			5
6	Prepaid Insurance	10,609		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 717,592	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	42,198		12
13	Land	116,387		13
14	Buildings, at Historical Cost	2,039,639		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	498,465		16
17	Accumulated Depreciation (book methods)	(1,023,480)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Loan Origination Fees	5,593		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,678,802	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,396,394	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 78,557	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	129,744		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,629		31
32	Accrued Real Estate Taxes(Sch.IX-B)	30,193		32
33	Accrued Interest Payable	8,800		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Withheld Payroll Items Payable	6,098		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 255,021	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	417,355		39
40	Mortgage Payable	1,613,804		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,031,159	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,286,180	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 110,214	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,396,394	$	48

***(See instructions.)**

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 10,657	1
2	Restatements (describe):		2
3	**Prior Year Adjustments**	(1,943)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 8,714	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	106,049	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Income/Loss from Rental Properties**	(4,549)	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 101,500	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 110,214	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,024,471	1
2	Discounts and Allowances for all Levels	(31,024)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,993,447	3
	B. Ancillary Revenue		
4	Day Care	800	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 800	8
	C. Other Operating Revenue		
9	Payments for Education	13,904	9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	13,664	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	2,085	14
15	Telephone, Television and Radio	449	15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	882	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 30,984	23
	D. Non-Operating Revenue		
24	Contributions	147	24
25	Interest and Other Investment Income***	2,617	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,764	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Vehicle Use Income**	2,211	28
28a	**See List Attatched**	102,930	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 105,141	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,133,136	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	570,095	31
32	Health Care	1,550,674	32
33	General Administration	631,809	33
	B. Capital Expense		
34	Ownership	217,746	34
	C. Ancillary Expense		
35	Special Cost Centers	12,416	35
36	Provider Participation Fee	44,347	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,027,087	40
41	**Income before Income Taxes (line 30 minus line 40)****	106,049	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 106,049	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	3,872	4,216	$ 89,148	$ 21.15	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,512	4,806	85,805	17.85	3
4	Licensed Practical Nurses	14,771	15,344	225,774	14.71	4
5	Nurse Aides & Orderlies	16,715	17,474	172,406	9.87	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,613	2,683	29,737	11.08	9
10	Activity Assistants	124	132	837	6.34	10
11	Social Service Workers	3,920	4,203	53,551	12.74	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,806	2,108	25,731	12.21	14
15	Cook Helpers/Assistants	9,853	10,485	80,910	7.72	15
16	Dishwashers	5,588	5,724	30,742	5.37	16
17	Maintenance Workers	3,147	3,707	47,150	12.72	17
18	Housekeepers	10,511	11,027	82,831	7.51	18
19	Laundry	5,268	5,526	39,657	7.18	19
20	Administrator	1,800	2,088	53,435	25.59	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,480	7,081	82,914	11.71	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	7,323	7,797	79,578	10.21	28
29	Resident Services Coordinator	1,744	2,088	51,776	24.80	29
30	Habilitation Aides (DD Homes)	66,728	70,108	563,460	8.04	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) TRANSPORT.	1,792	1,816	11,878	6.54	33
34	TOTAL (lines 1 - 33)	168,567	178,413	$ 1,807,320 *	$ 10.13	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	125	$ 5,426	1-3	35
36	Medical Director	36	4,800	9-3	36
37	Medical Records Consultant	24	840	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Various	1,060	10-3	39
40	Physical Therapy Consultant	1,058	20,900	10a-3	40
41	Occupational Therapy Consultant	28	1,375	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	63	3,075	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant	37	1,805	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,371	$ 39,281		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	377	$ 15,856	10-3	50
51	Licensed Practical Nurses		9,129	10-3	51
52	Nurse Aides		33,975	10-3	52
53	TOTAL (lines 50 - 52)	377	$ 58,960		53

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
MICHAEL BRAVE	ADMINISTRATOR	25	$ 53,434
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 53,434

B. Administrative - Other

Description	Amount
BRAVE MANAGEMENT	$ 24,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 24,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
RDR MANAGEMENT	MANAGEMENT	$ 24,000
GREER MANAGEMENT	MANAGEMENT	24,000
DAR MANAGEMENT	MANAGEMENT	24,000
WDM COMPUTER SERVICES	ACCOUNTING	10,891
HERMAN BODEWES	LEGAL	994
	APPRAISAL	549
BOB HERNDON	ARCHETIC	11,390
HOME PHARMACY	DATA PROC.	1,225
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 97,049

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 59,875
Unemployment Compensation Insurance	15,415
FICA Taxes	134,671
Employee Health Insurance	48,042
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
TOTAL (agree to Schedule V, line 22, col.8)	$ 258,003

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$ 0
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	13,545
Health Care Worker Background Check	576
(Indicate # of checks performed 48)	
Drug Testing	2,351
IARF	2,794
MISC DUES & SUBSCIPTIONS	1,998
LICENCES & FEES	551
PUBLIC RELATIONS	20,791
INHAA	75
Less: Public Relations Expense	(20,791)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 21,890

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	3,784
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,784

**See instructions.

Facility Name & ID Number Clinton Manor Living Center # 0033159 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Clinton Manor Living Center # 0033159 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? NO

(2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. IARF, $2794.06

(3) Did the nursing home make political contributions or payments to a politica action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 10

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ 7,234 Line 10-2

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ 44,347
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 0 Has any meal income been offset against related costs? YES Indicate the amount. $ 2,085

(16) Travel and Transportation

a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents? YES If YES, please indicate the amount of income earned from such a program during this reporting period. $ 2,211

c. What percent of all travel expense relates to transportation of nurses and patients? 75

d. Have vehicle usage logs been maintained? YES

e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A

g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

Clinton Manor Living Center, Inc.
01/01/01 thru 12/31/01
0033159

The following is a breakdown of Schedule V Line 6 Column 3

Repairs & Maint. Dietary	$3,062.25
Repairs & Maint. Laundry	$1,608.81
Repairs & Maint. Housekeeping	$43.60
Repairs & Maint. Equipment	$5,402.94
Repairs & Maint. Ground	$1,551.27
Repairs & Maint. Building	$13,753.81
Repairs & Maint. Wheelchairs	$349.12
Repairs & Maint. Outside services	$15,150.99
Rental Exp.	$425.00
	$41,347.79

The following is a breakdown of Schedule V Line 21 Column 3

Printing	$572.16
Postage	$3,022.96
Software Support	$700.00
In-house Data Processing	$455.80
Copier	$3,134.63
Telephone	$10,161.41
	$18,046.96

The following is a breakdown of Schedule V Line 36 Column 3

Sales Tax	$380.27
State Replacement Tax	$692.00
Contributions	$27.00
Bank & servive fees	$1,144.34
Amortization of Loan Costs	$192.86
Misc Exp.	$550.75
	$2,987.22

The following is a breakdown of Schedule XVII Line 28a

CSS Labor: Admin. Program	$23,509.76
CSS Labor: Admin. Assist.	$20,877.76
CSS Labor: Nursing Labor	$27,473.36
CSS Labor: Maintenance	$1,011.20
Misc. Revenue	$4,786.07
Office Lease	$12,000.00
Rebates	$50.19
In-House Day Training Revenue	$11,795.70
Activities Revenue	$16.60
Personal Purchases Revenue	$1,409.53
	$102,930.17

Clinton Manor Living Center, Inc.
01/01/01 thru 12/31/01
0033159

The following is a breakdown of Schedule V Line 23 Column 3

New Baden Market	Food for staff meeting	$24.72
American Management	Book on Human Resource Issues	$65.00
Wal-Mart	Supplies for Training Meeting	$29.64
Office Max	Supplies For Hab-Tech Training	$59.75
American Management	Phamplets	$14.42
New Baden Market	Food for staff meeting	$38.76
Wal-Mart	Supplies For Hab-Tech Training	$19.80
TRN, Inc.	Training Booklets	$135.23
Brookes Publishing	Book	$85.69
Crisis Prevention Inst.	DD Training material	$453.20
G. Neil Direct Mail	Books	$50.49
Washington County Health Dept.	CPR Training books, phamphlets,etc	$400.00
G. Neil Direct Mail	Books	$60.54
Wal-Mart	Supplies for Training meeting	$203.15
Wal-Mart	Folders	$6.84
Professional Printing	Certificates	$24.18
ICAN inc.	Training Guides	$40.50
Joseph Mua	Mileage for training	$168.00
		$1,879.91

Clinton Manor Living Center, Inc.
01/01/01 thru 12/31/01
0033159

Schedule V, Line 24 Column 3

Date	Seminar	Location	Who Attended	Regist.	Mileage/ Auto Ex	Meals	Hotel	Supplie	Total
11/14/2001	Train-the-Trainer	Carbondale, IL	Cheryl Smith		$49.50				$49.50
3/22/2001 3/23/2001 3/30/2001	Rehab Nursing Class	Springfield, IL	Darla Loomis Cheryl Smith		$342.00				$342.00
2/1/2001 3/27/2001	Activity Certification	Mt. Vernon, IL	Robin Leonard		$63.00				$63.00
4/19/2001	ARC Conference	Chicago, IL	Michael Brave James Lopresto	$200.00	$22.70	$69.75	$75.12	$7.00	$374.57
5/17/2001	HICFA Midwest Conf	St. Louis, MO	Holly Szopinski James Lopresto Michelle Hughes Joseph Mua	$252.50		$19.07			$271.57
6/14/2001	Emotional Intelligenc Health Relationships	St. Louis, MO	Michael Brave	$37.50	$4.25				$41.75
9/1/2001	AAMR Confernce	Collinsville, IL	Michael Brave			$87.59	$163.40		$250.99
9/1/2001	OSHA Seminar	Collinsville, IL	Joan Varel Sally Weaver	$260.00	$27.00				$287.00
4/12/2001 4/13/2001	Human Resource Basics	Belleville, IL	Joan Varel	$380.00					$380.00
4/6/2001	Rehab/Restorative Classes	Springfield, IL	Cheryl Smith Darla Loomis		$114.00				$114.00
11/13/2001	Beyond the Basics II Achieving Exellence in Activities	Mt. Vernon, IL	Robin Leonard	$67.50	$31.20				$98.70
11/22/2001	Community Educatior Greif & Loss for DD	Mt. Vernon, IL	Michelle Hughes	$80.00					$80.00
6/21/2001	Summer Dietary Manager Seminar	Mt. Vernon, IL	Margie Holtgrave	$40.00					$40.00
3/27/2001	The Art of Low Funct. Activity Programming	Mt. Vernon, IL	Robin Leonard	$160.00					$160.00
03/23-24/01 03/29-31/01	LLCC - CNA Instructc Course for RN's	Springfield, IL	Cheryl Smith Darla Loomis	$380.00					$380.00
10/1/2001	Annual AAMR Conf.	Collinsville, IL	James Lopresto	$685.00		$98.63		$66.90	$850.53
									$3,783.61

Clinton Manor Living Center, Inc.
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Schedule IX Line 4

Line 4 encompases 2 loans:

Name	Purpose	Monthly Payment	Date of Note	Originall	Balance	Maturity Date	Interest Rate	Interest Expense
Union Planters	Refinance/2nd Mortgage	$4,444.00	5/10/1997	$480,760.00	$0.00	9/7/2001	7.25	$23,467.44
Union Planters	New addition	$1,514.00		$125,000.00	$0.00	9/5/2001	Floating	$4,506.82
		$5,958.00		$605,760.00				$27,974.26

Reclassifications

Amount	From	To	Desciption
$19.38	23-3	36-3	Bank fee coded to In-service training on books

Clinton Manor Living Center, Inc.

01/01/00 thru 12/31/00

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Schedule VII Attatchment

Name	Function	Nursing Home	Ownership Interest	Compensation from other Nursing Homes
RDR Management	Management	St. Ann's Healthcar	0	48000
Greer Management	Management	St. Ann's Healthcar	0	48000
Greer Management	Management	O'Fallon Healthcare	0	95811
Mike Greer	Owner	O'Fallon Healthcare	100	0
Mike Greer	Owner	St. Ann's Healthcar	26	0
Gail Greer	Owner	St. Ann's Healthcar	24	0
Roger Richard Marital	Owner	St. Ann's Healthcar	19	0
Blain Richard	Owner	St. Ann's Healthcar	31	0